

Falls Church City Board of Equalization

Rules of Procedure

1. Overview.

1.1. The Falls Church City Board of Equalization (BOE) is an independent citizen board responsible for hearing and deciding appeals of real property assessments. The BoE acts under the authority and powers conferred upon it by the provisions of Article 14 (section 58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended. The members of the BoE are appointed by the Circuit Court of the County of Arlington. The BOE is an independent body and is not part of the City Assessor's Office, however, the City Assessor's Office is responsible for providing administrative support to the BOE.

2. Members.

2.1. Membership: The BOE consists of five members. Of these five members one shall be elected Chairman, and another shall be elected as Secretary, by a majority vote of all five members of the BOE.

2.2. Quorum: A quorum of members to conduct business of the BoE consists of three or more members of the BOE.

2.3. Absence of Chairman : If the permanent elected Chairman is not present at a meeting of the BOE, but a quorum of members are present, then the BOE shall elect a temporary Acting Chairman for that meeting.

3. Conflict of Interests.

3.1. A member of the BOE shall recuse himself from any matter in which he or she, his or her spouse, or his or her minor child has a personal financial interest. A member of the BOE may recuse himself from any other matter if in the judgment of that member the recusal would minimize the possible appearance of a conflict of interest.

4. Notice of Meetings.

4.1. In accordance with section 58.1-3378 of the Virginia Code, public notice of each BOE meeting shall be given at least ten-days beforehand by posting and by publication in a local newspaper.

4.2. Notice to the appellants of the date, time and location of their hearing shall be mailed to each appellant no later than 14 days before the scheduled hearing. A Certificate of Service from the City staff that the Notice was mailed to the appellant and testimony attesting to that fact will create a rebuttable presumption that the appellant

received proper notice of their hearing, and the BOE may hear the case in the absence of the appellants.

5. Submission of Written Materials.

5.1. Parties appearing before the BOE should submit a written statement or brief explaining their argument, as well as documentary or written evidence in support of their case. Two duplicate copies of any written evidence to be presented at a BOE hearing must be submitted when filing the BOE Appeal Application form with the City Assessor's office on or before the first Friday in July. No additional written evidence from appellants will be considered at the hearing unless a majority of the members of the BOE present during that hearing approve a motion to admit the additional written evidence. This rule does not preclude the use of documentary evidence such as photographs, PowerPoint slides and other documentary evidence from being used by parties as a visual aid to their oral testimony.

6. Official Record.

6.1. Minutes of the meeting shall be kept by the Administrative Secretary and approved by majority vote of the present members of the BOE. The minutes shall be recorded by electronic means, and a copy kept by the City Assessor's Office, which shall be responsible for preserving the official records of the BOE's actions for the period of time required by law.

7. Meeting Procedures.

7.1 . General: Meetings of the BOE shall follow basic parliamentary procedures as described by Robert's Rules of Order for small organizations.

7.2 . Motions: All official decisions of the Board shall be made by motion that is seconded and approved by majority vote of those present. Any member may make a motion, and if that motion is seconded by another member, that motion is subject to a roll call vote by all of the members present. The motion is approved if the majority of members present vote in favor of the motion. In the case of a tie vote, the motion fails.

7.3. Order of Business: In general, a meeting of the BOE will follow the following order of business:

- (1) Call to Order by the Chairman.
- (2) Roll Call.
- (3) Determination of a Quorum.
- (4) Old Business: Disposition of cases previously heard.
- (5) New Business: Hearings of Individual Cases.
- (6) Approval of minutes/record of previous meetings, if any.

- (7) Administrative or Organizational Matters (election of officers, consideration of required reports, etc.).
- (8) Adjournment.

7.4. Hearing Procedures – Any Hearings of Individual Cases (Item #5 in Section 7.3 above) will follow the procedure set forth below:

- (1) The hearing will commence with the Chairman providing a brief overview of the process to the appellant property owner.
- (2) The appellant property owner will have up to 10 minutes to present their case to the BOE.
- (3) The respondent City will have up to 10 minutes to present its case to the BOE.
- (4) The appellant property owner will have up to 5 minutes for rebuttal of the City's case. This time shall only be used to rebut the City's case, and shall not be used as an opportunity to present new evidence or argue new matters.
- (5) Neither the appellant property owner or the City shall be able to ask questions of the opposing party at any time. All questions and testimony must be directed to the BOE.
- (6) Members of the BOE have an unlimited amount of time to ask either of the parties questions.
- (7) The Chairman will close the record with respect to the introduction of evidence by either of the parties.
- (8) The members of the BOE will discuss amongst themselves the evidence presented and their individual opinions on the case.
- (9) After an opportunity for adequate discussion among the members, the Chairman or any other member of the BOE may make a motion proposing a decision of the BOE, and if that motion is seconded, the motion shall be voted on by the members of the BOE.
- (10) If the members of the BOE do not reach a consensus, or otherwise want to obtain further evidence, the case may be continued for consideration at a future meeting of the BOE.

8. Record of Decisions.

8.1. The BOE shall promptly issue a written notice to the appealing taxpayer of the final decision of the BOE.

9. Appeals.

9.1. In accordance with section 58.1-3382 of the Virginia Code, the final decisions of the BoE may only be appealed to the Circuit Court of Arlington County.